

2011 Property Tax Report

Allen County

with Comparisons to Prior Years



Legislative Services Agency

September 2011

This report describes property tax changes in Allen County between 2010 and 2011, with comparison to changes since 2007. In 2011, the changes from the big tax reform of 2008 were fully phased in with the elimination of the last of the state homestead credits. The 2009 recession affected assessments and local tax credits in many counties. Changes in local levies and assessments also were important in many counties.

Comparable Homestead Property Tax Changes in Allen County

	2010 to 2011		2007 to 2011	
	Number of Homesteads	% Share of Total	Number of Homesteads	% Share of Total
Summary Change in Tax Bill				
Higher Tax Bill	47,919	57.7%	4,195	5.0%
No Change	3,310	4.0%	353	0.4%
Lower Tax Bill	31,874	38.4%	78,555	94.5%
Average Change in Tax Bill	0.9%		-30.8%	
Detailed Change in Tax Bill				
20% or More	4,970	6.0%	1,116	1.3%
10% to 19%	11,674	14.0%	900	1.1%
1% to 9%	31,275	37.6%	2,179	2.6%
0%	3,310	4.0%	353	0.4%
-1% to -9%	20,803	25.0%	6,561	7.9%
-10% to -19%	5,762	6.9%	13,361	16.1%
-20% to -29%	1,756	2.1%	18,880	22.7%
-30% to -39%	1,015	1.2%	18,136	21.8%
-40% to -49%	657	0.8%	10,074	12.1%
-50% to -59%	499	0.6%	3,285	4.0%
-60% to -69%	353	0.4%	1,821	2.2%
-70% to -79%	205	0.2%	1,746	2.1%
-80% to -89%	145	0.2%	1,277	1.5%
-90% to -99%	89	0.1%	1,034	1.2%
-100%	590	0.7%	2,380	2.9%
Total	83,103	100.0%	83,103	100.0%

Note: Percentages may not total due to rounding.

★★★★★★
 TAX CAPS KEPT HOMESTEAD
 TAXES FROM RISING DESPITE
 INCREASES IN TAX RATES
 ★★★★★★

Homestead Property Taxes

Homestead property taxes increased 0.9% on average in Allen County in 2011. This was less than the state average of 4.4%. Allen County homestead taxes were 30.8% lower in 2011 than they were in 2007, before the big tax reform. Homestead taxes increased little in 2011 despite the phaseout of the state homestead credit, which was 3.7% in Allen County in 2010. The main reason for the small increase in homestead taxes was the tax caps. Tax rates were above average in Allen County, so the share of homestead owners receiving tax cap credits increased from 23.8% in 2010 to 31.3% in 2011. Homesteads received more than \$5 million in additional circuit breaker credits in 2011.

Tax Rates

Property tax rates increased in most of Allen County tax districts; the average tax rate increased by 4.7%. Increases in tax rates were caused by a small levy increase combined with declining net assessed value. Total levies in Allen County increased by 1.2%. The biggest levy increases were in the Northwest Allen Schools debt service fund, the Ft. Wayne Community Schools bus replacement fund, and the Fort Wayne city general and fire protection funds. The county taxing unit reduced debt service on a bond fund, and Southwest Allen Schools reduced all of its fund levies. Allen County's total net assessed value declined 2.8% in 2011. (The certified net AV used to compute tax rates declined by 3.3%.) Homestead net AV decreased by 2.8% while agricultural net assessments increased by 2.3%. Other residential assessments showed a decrease at 2.3%, and business net assessments decreased by 3.3%.

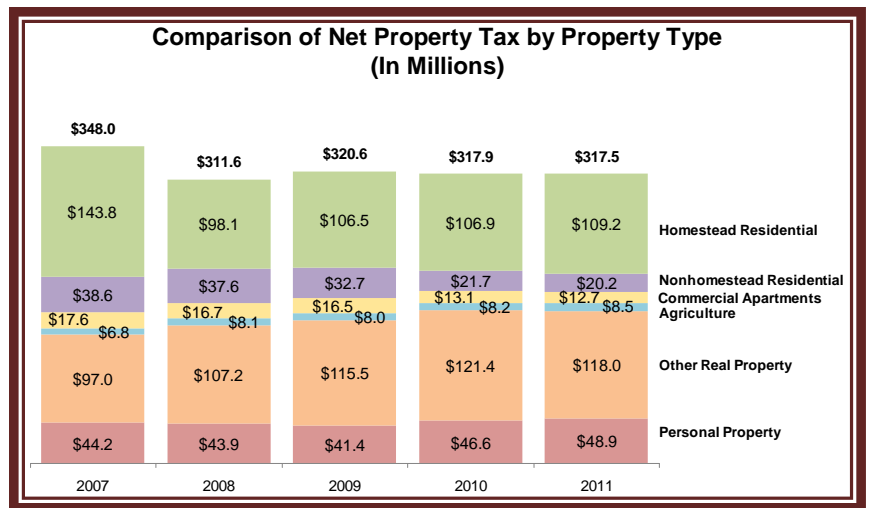
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*TAX BILLS DECREASED FOR MOST
NONHOMESTEAD PROPERTY;
AGRICULTURAL TAX BILLS INCREASED*

★★★★★★

Net Tax Bill Changes - All Property Types

Net tax bills for all taxpayers declined 0.1% in Allen County in 2011, less than the statewide increase of 2.8%. Other residential property, which includes smaller rentals and second homes, saw net tax bills decrease by 7.0%. Tax bills for commercial apartments fell 3.0%. Business tax bills - which include commercial, industrial and utility buildings, land and equipment - dropped a little, by 0.6%. Net assessed value declines and the tax caps helped hold tax bills down even as tax rates increased. Agricultural tax bills rose 4.7%. This was mainly due to the 3.2% increase in the base rate assessment of farm land, from \$1,250 to \$1,290 per acre for taxes in 2011.



Tax Cap Credits

Property taxes are capped at 1% of gross assessed value for homesteads, 2% for other residential property (including rental housing and second homes) and farmland, and 3% for business land, buildings, and equipment. Taxpayers receive credits when their tax bills exceed the caps. Credits are revenue lost to local governments.

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*TAX CAP CREDITS INCREASED
SUBSTANTIALLY IN 2011*

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Total tax cap credit losses in Allen County were almost \$35 million, or 9.7% of the levy. This was near the state average loss rate of 9.2%, but well above the median value of 3.8% among all counties. Tax rates are the main determinant of tax cap credits, and Allen County's tax rates were higher than the state median. Tax rates increased in 2011.

Most of the total tax cap credits were in the 1% homestead and 2% nonhomestead/farmland categories. The highest tax rates in Allen are just above \$3 per \$100 assessed value, so fewer business properties in the 3% category are eligible for credits. The largest percentage losses were in the Northwest Allen School Corporation, the City of Ft. Wayne, the Ft. Wayne Transportation District, and Wayne and Perry Townships. The largest dollar losses were in Ft. Wayne City, the Ft. Wayne School Corporation, and the county unit.

Allen County Tax Cap Credits	1%	2%	3%	Elderly	Total	% of Levy
2010 Tax Cap Credits	\$9,834,495	\$14,075,631	\$274,692	\$446,894	\$24,631,711	7.0%
2011 Tax Cap Credits	15,045,578	16,004,031	3,427,845	517,236	34,994,690	9.7%
Change	\$5,211,083	\$1,928,400	\$3,153,153	\$70,342	\$10,362,978	2.8%

Tax cap credits rose substantially in Allen County in 2011 by \$10.4 million, or 42%.

The added credits represent an additional loss of 2.8% of the total tax levy. Half of the increase in tax cap credits was in the 1% tax cap category, which covers homesteads. The elimination of the state homestead credit caused much of the 1% tax cap credit increase. Credits in the 3% category also increased substantially. The decline in assessed value pushed several tax rates in Ft. Wayne tax districts above \$3, making many new business properties eligible for tax cap credits.

The Effect of Recession

The 2009 recession appears to have reduced Allen County assessments for pay-2011. All nonagricultural assessment categories saw decreases. A drop in construction activity, equipment purchases, and property values in 2009 reduced assessments in 2010, which helped increase tax rates in 2011. The higher tax rates increased revenue losses from tax cap credits. The \$10 million increase in credit losses more than offset the \$4 million increase in levies, so after-credit property tax revenue declined in 2011.

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*TAX CAP CREDIT LOSSES MORE THAN
OFFSET LEVY INCREASES, SO AFTER-CREDIT
PROPERTY TAX REVENUE DECREASED*

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Property Type	Gross AV 2010	Gross AV 2011	Gross AV Change	Net AV 2010	Net AV 2011	Net AV Change
Homesteads	\$12,825,729,350	\$12,628,669,895	-1.5%	\$5,558,961,489	\$5,402,308,863	-2.8%
Other Residential	1,454,823,650	1,431,843,063	-1.6%	1,405,918,864	1,373,921,109	-2.3%
Ag Business/Land	456,888,400	467,686,742	2.4%	454,822,125	465,280,134	2.3%
Business Real/Personal	7,625,664,727	7,434,025,098	-2.5%	6,267,894,502	6,063,173,848	-3.3%
Total	\$22,363,106,127	\$21,962,224,798	-1.8%	\$13,687,596,980	\$13,304,683,954	-2.8%

Net AV equals Gross AV less deductions and exemptions • Tax rates are calculated on Net AV • Circuit breaker tax caps are calculated on Gross AV

Allen County Levy Comparison by Taxing Unit

Taxing Unit						% Change			
	2007	2008	2009	2010	2011	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011
<i>County Total</i>	450,690,557	468,758,513	330,401,193	341,617,406	345,711,310	4.0%	-29.5%	3.4%	1.2%
State Unit	366,501	380,411	0	0	0	3.8%	-100.0%		
Allen County	84,554,808	95,007,706	61,581,259	68,016,841	65,339,408	12.4%	-35.2%	10.5%	-3.9%
Aboite Township	906,388	580,448	737,982	610,412	563,314	-36.0%	27.1%	-17.3%	-7.7%
Adams Township	468,618	496,127	515,148	534,487	548,122	5.9%	3.8%	3.8%	2.6%
Cedar Creek Township	178,544	186,206	215,734	176,629	175,074	4.3%	15.9%	-18.1%	-0.9%
Eel River Township	11,657	12,116	12,667	13,055	11,525	3.9%	4.5%	3.1%	-11.7%
Jackson Township	15,321	16,343	16,716	17,226	17,579	6.7%	2.3%	3.1%	2.0%
Jefferson Township	91,230	107,513	107,648	111,733	113,930	17.8%	0.1%	3.8%	2.0%
Lafayette Township	5,732	5,794	5,709	5,425	5,311	1.1%	-1.5%	-5.0%	-2.1%
Lake Township	84,247	79,751	78,731	81,185	82,588	-5.3%	-1.3%	3.1%	1.7%
Madison Township	66,359	61,641	55,022	119,768	96,095	-7.1%	-10.7%	117.7%	-19.8%
Marion Township	91,538	96,267	89,706	92,976	94,744	5.2%	-6.8%	3.6%	1.9%
Maumee Township	99,182	93,935	72,587	121,269	111,016	-5.3%	-22.7%	67.1%	-8.5%
Milan Township	94,732	98,071	95,378	96,800	98,019	3.5%	-2.7%	1.5%	1.3%
Monroe Township	45,050	46,484	47,173	48,818	49,720	3.2%	1.5%	3.5%	1.8%
Perry Township	487,695	584,608	607,693	630,617	645,260	19.9%	3.9%	3.8%	2.3%
Pleasant Township	21,606	22,292	23,154	24,041	24,603	3.2%	3.9%	3.8%	2.3%
Scipio Township	9,901	10,365	10,775	11,184	11,459	4.7%	4.0%	3.8%	2.5%
Springfield Township	133,049	121,440	173,684	186,710	215,439	-8.7%	43.0%	7.5%	15.4%
St. Joseph Township	745,747	478,971	635,593	666,579	681,516	-35.8%	32.7%	4.9%	2.2%
Washington Township	309,605	315,171	334,233	347,727	353,305	1.8%	6.0%	4.0%	1.6%
Wayne Township	2,496,607	2,924,737	3,282,585	2,734,449	2,837,416	17.1%	12.2%	-16.7%	3.8%
Fort Wayne Civil City	99,440,911	99,440,267	99,532,973	103,327,209	106,024,105	0.0%	0.1%	3.8%	2.6%
New Haven Civil City	4,763,457	4,929,487	5,039,673	5,232,578	5,543,730	3.5%	2.2%	3.8%	5.9%
Woodburn Civil City	154,458	160,093	163,189	169,098	173,252	3.6%	1.9%	3.6%	2.5%
Zanesville Civil Town	6,121	6,036	6,455	4,917	4,200	-1.4%	6.9%	-23.8%	-14.6%
Grabill Civil Town	249,310	258,092	267,872	277,806	281,574	3.5%	3.8%	3.7%	1.4%
Huntertown Civil Town	204,750	365,779	269,531	373,936	310,967	78.6%	-26.3%	38.7%	-16.8%
Monroeville Civil Town	186,066	192,730	200,244	207,852	205,713	3.6%	3.9%	3.8%	-1.0%
Leo-Cedarville	362,648	377,061	379,597	392,148	400,851	4.0%	0.7%	3.3%	2.2%
M.S.D. Southwest Allen County School Corp	46,593,222	47,748,562	22,673,220	24,166,122	22,622,464	2.5%	-52.5%	6.6%	-6.4%
Northwest Allen County School Corp	27,885,638	31,440,594	18,486,746	19,266,978	21,426,422	12.7%	-41.2%	4.2%	11.2%
Fort Wayne Community School Corp	111,085,836	111,379,296	59,650,698	58,417,853	60,276,386	0.3%	-46.4%	-2.1%	3.2%
East Allen County School Corp	36,340,246	37,720,764	18,684,319	18,802,213	19,445,736	3.8%	-50.5%	0.6%	3.4%
Allen County Public Library	23,226,970	23,458,693	23,935,709	24,534,319	25,159,792	1.0%	2.0%	2.5%	2.5%
Fort Wayne Public Transportation	3,412,968	4,053,858	4,590,398	4,756,981	4,814,812	18.8%	13.2%	3.6%	1.2%
Fort Wayne-Allen County Airport Authority	3,558,113	3,693,159	6,502,534	5,769,696	5,665,706	3.8%	76.1%	-11.3%	-1.8%
Southwest Allen County Fire	965,525	1,237,536	1,206,768	1,269,769	1,280,157	28.2%	-2.5%	5.2%	0.8%
Allen County Solid Waste	0	0	0	0	0				
Allen County Redevelopment Commission	187,509	92,650	92,064	0	0	-50.6%	-0.6%	-100.0%	
Fort Wayne Redevelopment Commission	762,139	457,417	0	0	0	-40.0%	-100.0%		
Monroeville Redevelopment Commission	20,553	20,042	20,026	0	0	-2.5%	-0.1%	-100.0%	

Allen County 2011 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	LOIT PTRC	Credit Rates					Net Tax Rate, Homesteads
				COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
02038	Aboite Township (11)	1.7694	--	5.2698%	--	--	--	--	1.6762
02039	Adams Township (12)	2.1189	--	7.2424%	--	--	--	--	1.9654
02040	Adams Township-Transportation	2.1741	--	7.3438%	--	--	--	--	2.0144
02041	New Haven City Adams Township Trans	2.8722	--	8.0118%	--	--	--	--	2.6421
02042	Cedar Creek Township (13)	1.6947	--	6.7787%	--	--	--	--	1.5798
02043	Grabill Town (40)	2.4354	--	8.8918%	--	--	--	--	2.2188
02044	Eel River Township (14)	2.3305	--	4.2349%	--	--	--	--	2.2318
02045	Jackson Township (15)	1.6842	--	6.7626%	--	--	--	--	1.5703
02046	Jefferson Township (16)	1.7499	--	6.8082%	--	--	--	--	1.6308
02047	New Haven Jefferson Township Trans	2.8474	--	7.9617%	--	--	--	--	2.6207
02048	Lafayette Township (17)	1.8809	--	5.7952%	--	--	--	--	1.7719
02049	Lake Township (18)	2.3511	--	4.3614%	--	--	--	--	2.2486
02050	Madison Township (19)	1.7683	--	6.6878%	--	--	--	--	1.6500
02051	Marion Township (20)	1.7179	--	6.6895%	--	--	--	--	1.6030
02052	Maumee Township (21)	1.7836	--	6.5954%	--	--	--	--	1.6660
02053	Woodburn City (55)	2.4413	--	8.0589%	--	--	--	--	2.2446
02054	Milan Township (22)	1.6959	--	6.7313%	--	--	--	--	1.5817
02055	Monroe Township (23)	1.7448	--	6.9839%	--	--	--	--	1.6229
02056	Monroeville Town (45)	2.7130	--	9.4762%	--	--	--	--	2.4559
02057	Perry Township (24)	2.3277	--	3.9877%	--	--	--	--	2.2349
02058	Huntertown Town (42)	2.5487	--	4.1509%	--	--	--	--	2.4429
02059	Pleasant Township (25)	1.8349	--	7.4099%	--	--	--	--	1.6989
02060	Pleasant Township-Trans (47)	1.8901	--	7.5204%	--	--	--	--	1.7480
02061	Scipio Township (26)	1.6976	--	6.9078%	--	--	--	--	1.5803
02062	Springfield Township (27)	1.7935	--	6.3618%	--	--	--	--	1.6794
02063	St Joseph Township (28)	1.8000	--	7.1433%	--	--	--	--	1.6714
02064	St Joseph Township-Trans (77)	1.8552	--	7.2642%	--	--	--	--	1.7204
02065	Washington Township (29)	1.7777	--	7.0047%	--	--	--	--	1.6532
02066	Washington Township-Trans (87)	1.8329	--	7.1323%	--	--	--	--	1.7022
02067	Wayne Township (31)	1.9512	--	7.7820%	--	--	--	--	1.7994
02068	Wayne Township-Trans (30)	2.0064	--	7.8758%	--	--	--	--	1.8484
02069	Fort Wayne Adams Twp Ft Wayne	3.0716	--	10.0097%	--	--	--	--	2.7641
02070	Fort Wayne Adams Twp EACS (65)	3.0587	--	9.9158%	--	--	--	--	2.7554
02071	Fort Wayne Pleasant Township (70)	3.0427	--	9.9733%	--	--	--	--	2.7392
02072	Fort Wayne St Joseph Township (75)	3.0527	--	9.8947%	--	--	--	--	2.7506
02073	Fort Wayne Washington Township (80)	3.0384	--	9.9430%	--	--	--	--	2.7363
02074	Fort Wayne Wayne Township (91-95)	3.1590	--	10.1121%	--	--	--	--	2.8396
02075	Fort Wayne Aboite Township (59)	3.1235	--	8.9462%	--	--	--	--	2.8441
02076	Fort Wayne Wayne Fire Dist (96)	2.8962	--	9.6654%	--	--	--	--	2.6163
02077	Fort Wayne Adams Township NH-Park-EAC	3.0950	--	9.7408%	--	--	--	--	2.7935
02079	Zanesville Town (44)	2.0385	--	6.2313%	--	--	--	--	1.9115
02080	Ft Wayne Pleasant - Fire (71)	2.7799	--	9.4955%	--	--	--	--	2.5159
02082	Leo-Cedarville-Cedar Creek Township	2.0172	--	7.6340%	--	--	--	--	1.8632
02085	New Haven St Joe	2.8662	--	7.9855%	--	--	--	--	2.6373
02087	Eel River Huntertown	2.5515	--	4.3766%	--	--	--	--	2.4398
02091	Fort Wayne Perry	3.6386	--	7.6536%	--	--	--	--	3.3601
02097	Fort Wayne Milan	3.0283	--	9.8768%	--	--	--	--	2.7292

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Allen County 2011 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total	Levy	
<i>Non-TIF Total</i>	15,045,338	15,972,589	2,999,491	517,236	34,534,655	345,711,310	10.0%
<i>TIF Total</i>	240	31,441	428,354	0	460,035	14,013,822	3.3%
<i>County Total</i>	15,045,578	16,004,031	3,427,845	517,236	34,994,690	359,725,132	9.7%
Allen County	2,578,728	2,696,576	485,523	93,385	5,854,211	65,339,408	9.0%
Aboite Township	16,531	5,297	0	218	22,046	563,314	3.9%
Adams Township	6,179	21,867	1,741	917	30,705	548,122	5.6%
Cedar Creek Township	73	42	0	175	290	175,074	0.2%
Eel River Township	420	407	0	8	835	11,525	7.2%
Jackson Township	0	0	0	0	0	17,579	0.0%
Jefferson Township	49	251	0	216	515	113,930	0.5%
Lafayette Township	0	0	0	0	1	5,311	0.0%
Lake Township	1,320	3,974	0	83	5,377	82,588	6.5%
Madison Township	0	0	0	192	192	96,095	0.2%
Marion Township	0	0	0	129	129	94,744	0.1%
Maumee Township	139	1,442	0	196	1,776	111,016	1.6%
Milan Township	0	2	0	48	51	98,019	0.1%
Monroe Township	61	623	0	213	897	49,720	1.8%
Perry Township	52,921	10,577	706	550	64,753	645,260	10.0%
Pleasant Township	1	14	38	40	93	24,603	0.4%
Scipio Township	0	0	0	4	4	11,459	0.0%
Springfield Township	0	0	0	102	102	215,439	0.0%
St. Joseph Township	25,902	29,738	2,288	1,566	59,494	681,516	8.7%
Washington Township	3,480	6,793	1,884	434	12,590	353,305	3.6%
Wayne Township	41,227	256,893	62,244	5,653	366,017	2,837,416	12.9%
Fort Wayne Civil City	5,383,541	6,277,040	1,235,295	173,421	13,069,297	106,024,105	12.3%
New Haven Civil City	141,014	236,840	3,978	12,271	394,104	5,543,730	7.1%
Woodburn Civil City	661	6,882	0	409	7,953	173,252	4.6%
Zanesville Civil Town	0	0	0	10	10	4,200	0.2%
Grabill Civil Town	399	5,010	0	263	5,672	281,574	2.0%
Huntertown Civil Town	14,820	8,002	0	454	23,277	310,967	7.5%
Monroeville Civil Town	1,207	12,262	0	1,096	14,565	205,713	7.1%
Leo-Cedarville	1,106	234	0	594	1,934	400,851	0.5%
M.S.D. Southwest Allen County Sch Corp.	1,235,894	399,095	0	13,936	1,648,926	22,622,464	7.3%
Northwest Allen County School Corp.	2,377,869	448,921	193,145	18,128	3,038,063	21,426,422	14.2%
Fort Wayne Community School Corp.	1,586,193	3,534,172	696,756	111,042	5,928,164	60,276,386	9.8%
East Allen County School Corp.	124,524	457,067	34,845	27,953	644,390	19,445,736	3.3%
Allen County Public Library	992,973	1,038,352	186,957	35,959	2,254,240	25,159,792	9.0%
Fort Wayne Public Transportation	233,046	275,524	51,990	8,046	568,606	4,814,812	11.8%
Fort Wayne-Allen County Airport Authority	223,606	233,825	42,101	8,098	507,630	5,665,706	9.0%
Southwest Allen County Fire	1,455	4,868	0	1,425	7,748	1,280,157	0.6%
Ft. Wayne Redevelopment Comm	0	0	0	0	0	0	
New Haven Park	0	0	0	0	0	0	
Allen County Solid Waste	0	0	0	0	0	0	
Allen County Redevelopment Comm	0	0	0	0	0	0	
Fort Wayne Redevelopment Comm	0	0	0	0	0	0	
Monroeville Redevelopment Comm	0	0	0	0	0	0	
TIF - New Haven I469 - 041	0	195	0	0	195	48,476	0.4%
TIF - New Haven Adams Ctr EDA - 041	0	154	0	0	154	16,500	0.9%
TIF - Grabill EDA - 042	0	0	0	0	0	18,193	0.0%
TIF - Grabill EDA - 043	0	34	0	0	34	27,607	0.1%
TIF - Casad East - 046	0	0	0	0	0	124,723	0.0%
TIF - Bandalier EDA - 046	0	0	0	0	0	1,109	0.0%
TIF - New Haven I469 - 047	0	196	0	0	196	185,617	0.1%
TIF - Zubrick Rd II - 048	0	0	0	0	0	54,792	0.0%
TIF - Zubrick - 048	0	0	0	0	0	13,222	0.0%
TIF - Vera Bradley - 048	0	0	0	0	0	108,056	0.0%
TIF - Fort Wayne Assembly - 048	0	0	0	0	0	110,232	0.0%
TIF - General Motors - 048	0	0	0	0	0	1,097,637	0.0%
TIF - Uniroyal Goodrich - 054	0	0	0	0	0	11,942	0.0%
TIF - Monroeville - 056	0	245	0	0	245	257,280	0.1%

Allen County 2011 Circuit Breaker Cap Credits - Continued

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total		
<i>Non-TIF Total</i>	15,045,338	15,972,589	2,999,491	517,236	34,534,655	345,711,310	10.0%
<i>TIF Total</i>	240	31,441	428,354	0	460,035	14,013,822	3.3%
<i>County Total</i>	15,045,578	16,004,031	3,427,845	517,236	34,994,690	359,725,132	9.7%
TIF - Oak Crossing - 057	0	0	0	0	0	48,026	0.0%
TIF - I469 Bluffton Rd Nestle EDA - 059	0	0	0	0	0	390,769	0.0%
TIF - Jackson Industrial Park - 059	0	0	0	0	0	21,040	0.0%
TIF - Bluffton Road East - 059	0	0	0	0	0	2,062	0.0%
TIF - Brookwood - 059	0	0	0	0	0	20,490	0.0%
TIF - Baer Field EDA - 071	0	1,331	3,608	0	4,939	326,571	1.5%
TIF - Summit Park - 073	0	0	6,568	0	6,568	604,334	1.1%
TIF - W Hwy 30 - 073	0	0	2,938	0	2,938	358,532	0.8%
TIF - Lima Wells Fernhill - 073	0	0	2,972	0	2,972	295,470	1.0%
TIF - Centennial Park - 073	0	2	3,522	0	3,525	318,711	1.1%
TIF - Lima Rd Ley Rd - 073	0	0	1,056	0	1,056	83,522	1.3%
TIF - Jefferson Illinois Rd - 074	0	0	202,604	0	202,604	4,043,574	5.0%
TIF - Lima Wells Fernhill - 074	0	0	0	0	0	0	
TIF - Tillman Anthony - 074	0	46	35,902	0	35,948	730,600	4.9%
TIF - Baer Field EDA - 074	0	2,788	40,604	0	43,392	814,321	5.3%
TIF - Civic Center - 074	240	25,073	127,372	0	152,686	2,688,732	5.7%
TIF - East Illinois Rd - 074	0	0	1,206	0	1,206	23,959	5.0%
TIF - East Illinois Rd - 076	0	0	0	0	0	528,782	0.0%
TIF - Baer Field EDA - 076	0	98	0	0	98	317	30.9%
TIF - Baer Field EDA - 080	0	1,280	0	0	1,280	638,628	0.2%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.